

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION AT DAYTON**

DAVID C. LETNER,

:

Petitioner,

Case No. 3:21-cv-140

- vs -

District Judge Thomas M. Rose
Magistrate Judge Michael R. Merz

INTERNAL REVENUE SERVICE,

Respondent.

:

ORDER ADOPTING REPORT AND RECOMMENDATIONS

The Court has reviewed the Report and Recommendations of United States Magistrate Judge Michael R. Merz (ECF No. 2), to whom this case was referred pursuant to 28 U.S.C. § 636(b), and noting that no objections have been filed thereto and that the time for filing such objections under Fed. R. Civ. P. 72(b) has expired, hereby ADOPTS said Report and Recommendations.

Accordingly, it is hereby ORDERED that the Petition herein be dismissed without prejudice to refiling of a civil action for recovery of CARES Act stimulus money in the Northern District of Ohio. Petitioner is DENIED any requested certificate of appealability and the Court hereby certifies to the United States Court of Appeals that an appeal would be objectively frivolous and therefore should not be permitted to proceed in forma pauperis.

DONE and ORDERED in Dayton, Ohio, this 2nd day of June, 2021.

*s/Thomas M. Rose

Thomas M. Rose
United States District Judge